

Deletions From Cumulative List of Organizations Contributions to Which are Deductible Under Section 170 of the Code

Announcement 2010-45

The Internal Revenue Service has revoked its determination that the organizations listed below qualify as organizations described in sections 501(c)(3) and 170(c)(2) of the Internal Revenue Code of 1986.

Generally, the Service will not disallow deductions for contributions made to a listed organization on or before the date of announcement in the Internal Revenue Bulletin that an organization no longer qualifies. However, the Service is not precluded from disallowing a deduction for any contributions made after an organization ceases to qualify under section 170(c)(2) if the organization has not timely filed a suit for declaratory judgment under section 7428 and if the contributor (1) had knowledge of the revocation of the ruling or determination letter, (2) was aware that such revocation was imminent, or (3) was in part responsible for or was aware of the activities or omissions of the organization that brought about this revocation.

If on the other hand a suit for declaratory judgment has been timely filed, contributions from individuals and organizations described in section 170(c)(2) that are otherwise allowable will continue to be deductible. Protection under section 7428(c) would begin on July 12, and would end on the date the court first determines that the organization is not described in section 170(c)(2) as more particularly set forth in section 7428(c)(1). For individual contributors, the maximum deduction protected is \$1,000, with a husband and wife treated as one contributor. This benefit is not extended to any individual, in whole or in part, for the acts or omissions of the organization that were the basis for revocation.

Baby Boomers and Beyond, Inc.
Denham Springs, LA

Children's Angelcare Aid International, Inc.
San Diego, CA

Institute for Unpopular Culture
San Francisco, CA

Jolene's Horse Rescue
Palmdale, CA

Military Order of the Cootie of the US
Tent # 20,
Wellston, OK

Rochester Hills Dance & Arts Society
Rochester Hills, MI

City Club
Dallas, TX

Four a Foundation an Integrated Auxiliary of First Baptist Church
Garland, TX

Georgian Community Services Program, Inc.
Morrow, GA

TARU Gardens, Inc
Charlottesville, VA

UTAH Citizens Alliance
Salt Lake City, UT

recognized as an organization described in section 501(c)(3), is not exempt from tax under section 501(a), and is not eligible to receive deductible charitable contributions as an organization described in section 170(c)(2).

Douglas and Valerie Wood Charitable Supporting Organization
Latrobe, PA

DPA Alliance Corporation
Provo, UT

After Bankruptcy Foundation, Inc.
Fishers, IN

America's Faith Centered Education, Inc.
Sandy, UT

Airport Working Group of Orange County
Newport Beach, CA

Bear Soldier Industries
Bismarck, ND

Chadwell-Townsend Private Foundation
Bellbrook, OH

Golden Age Benefits Society
Westlake Village, CA

Jordan Ministries, Inc.
Dover, FL

Newton Family Foundation
West Jordan, UT

United American Housing & Education Foundation
Houston, TX

Notice of Disposition of Declaratory Judgment Proceedings under Section 7428

Announcement 2010-46

This announcement serves notice to donors that on February 5, 2009, the United States Tax Court entered a stipulated decision that effective December 20, 2000, the organization listed below is not